

**DECLARATION AND POWER OF ATTORNEY**

below-named inventor, I hereby state and declare as follows:

My residence, post office address and citizenship are as stated below next to my name.

I (we) believe I am (we are) the original, first and sole or X joint inventor(s) of the subject matter which is claimed and for which a patent is sought on the invention and application entitled: "SYSTEM FOR PERFORMING COUPLED FINITE ANALYSIS," the specification of which is attached hereto X was filed on November 7, 2001 and assigned serial number 10/005,752.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim the benefit under 35 U.S.C. 119(e) of the United States provisional application(s) listed below.

U.S. Provisional Application 60/246,399 filed on November 7, 2000.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint Stephen T. Sullivan, Reg. No. 32,444 and David S. Taylor 39,045, as my attorneys with full power of substitution and revocation, to prosecute this application and any continuation, divisional and continuing prosecution application based upon it, and to transact all business in the U.S. Patent and Trademark Office connected therewith.

Please direct all correspondence as follows:

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